



Treasury Financial Manual

Bulletin No. 2014-01

Retention: November 25, 2014

To: Heads of Government Departments, Agencies, and Others Concerned

Subject: Change to Transmittal Letter No. S2 13-02, U.S. Government Standard General Ledger Treasury Financial Manual (TFM) Supplement (USSGL)

1. Purpose

This TFM bulletin notifies agencies that Part I and II of the USSGL TFM Supplement (available at <http://www.fms.treas.gov/ussgl/index.html>) has been revised for Fiscal Years 2013 and 2014.

2. Summary of Changes:

The Summary of Changes identifies specific changes made to the USSGL document. The summary heading “consolidated” refers to all changes to date for Fiscal Years 2013 and 2014.

Part 1—Fiscal 2013 Reporting; reporting includes Sections I through VI:

Section I: Chart of Accounts—This section includes USSGL accounts required for Fiscal 2013 Reporting. Accounts added or revised are in bold typeface.

Section II: Accounts and Definitions—This section includes USSGL accounts required for Fiscal 2013 Reporting.

Section III: Accounts Transactions—This section provides transactions for USSGL accounts required for Fiscal 2013 Reporting.

Section IV: Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting—This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for Fiscal 2013 Reporting.—Revised

Section V: Crosswalks to Standard External Reports for Fiscal 2013—This section provides Fiscal 2013 Reporting requirements for USSGL accounts that crosswalk to the following reports:

- SF 133: Report on Budget Execution and Budgetary Resources and Budget Program and Financing (P&F) Schedule—Revised

- FMS 2108: Yearend Closing Statement—No Changes

OMB Form and Content:

- Balance Sheet—No Changes
- Statement of Net Cost—No Changes
- Statement of Changes in Net Position—No Changes
- Statement of Custodial Activity—No Changes
- Statement of Budgetary Resources—Revised

Section VI: Crosswalks – Reclassified Statements for Fiscal 2013 Reporting—This section includes crosswalks for use in Fiscal 2013 Reporting.—No changes

Part 2—Fiscal 2014 Reporting; reporting includes Sections I through VII:

Section I: Chart of Accounts—This section includes USSGL accounts required for Fiscal 2014 Reporting. Accounts added or revised are in bold typeface.

Section II: Accounts and Definitions—This section includes USSGL accounts required for Fiscal 2014 Reporting.

Section III: Accounts Transactions—This section provides transactions for USSGL accounts required for Fiscal 2014 Reporting.

Section IV: Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting—This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for Fiscal 2014 Reporting.—Revised

Section V: Crosswalks to Standard External Reports for Fiscal 2014 GTAS Implementation Testing—This section provides Fiscal 2014 Reporting requirements for USSGL accounts that crosswalk to the following reports:

- SF 133: Report on Budget Execution and Budgetary Resources and the Office of Management and Budget (OMB)—Revised
- Budget Program and Financing (P&F) Schedule—Revised
- FMS 2108: Yearend Closing Statement—No Changes

OMB Form and Content:

- Balance Sheet—No Changes
- Statement of Net Cost—Revised

Statement of Changes in Net Position—No Changes

- Statement of Custodial Activity—No Changes
- Statement of Budgetary Resources—Revised

Section VI: Crosswalks – Reclassified Statements for Fiscal 2014 Reporting—This section includes crosswalks for use in Fiscal 2014 Reporting:

- Reclassified Balance Sheet—No Changes
- Reclassified Statement of Net Cost—Revised
- Reclassified Statement of Changes in Net Position—No Changes

Section VII: Validations and Edits for Fiscal 2014 Reporting—This section includes required Edits and Validations for use in Fiscal 2014 Reporting.—Revised

3. Effective Date

This bulletin is effective immediately.

4. Inquiries

Direct questions concerning this bulletin to the agency's USSGL Board representative or contact the USSGL Advisory Division staff at:

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